

**Utah Independent Living Center, Inc.**

Financial Statements

and

Additional Information

Year Ended September 30, 2006

Ulrich & Associates, PC  
Certified Public Accountants  
Ogden, Utah

# Utah Independent Living Center, Inc.

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# Ulrich & Associates, PC

Certified Public Accountants

## INDEPENDENT AUDITORS' REPORT

To the Board of Trustees of  
Utah Independent Living Center, Inc.

We have audited the accompanying statement of financial position of Utah Independent Living Center, Inc. (a non-profit organization) as of September 30, 2006, and the related statements of activities, functional expenses, and cash flows for the year then ended. These financial statements are the responsibility of the Center's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly in all material respects, the financial position of Utah Independent Living Center, Inc. as of September 30, 2006, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated January 4, 2007, on our consideration of Utah Independent Living Center, Inc.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.



January 4, 2007

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# Utah Independent Living Center, Inc.

## Statement of Financial Position

September 30, 2006

### Assets

#### Current assets

Cash and cash equivalents	\$ 86,021
Grants receivable	91,717
Prepaid items	<u>10,496</u>

Total current assets 188,234

Cash reserves - building fund	146,713
Property and equipment, at cost, net	<u>398,347</u>

Total assets \$ 733,294

### Liabilities and Net Assets

#### Current liabilities

Accounts payable	\$ 8,488
Accrued liabilities	<u>8,767</u>

Total liabilities 17,255

#### Net assets

Unrestricted	
Designated- building fund	146,713
Undesignated	562,412

Temporarily restricted 6,914

Total net assets 716,039

Total liabilities and net assets \$ 733,294

The accompanying notes are an integral part of the financial statements.

**Utah Independent Living Center, Inc.**  
**Statement of Activities**  
**Year Ended September 30, 2006**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
<b><u>Public Support and Revenue</u></b>			
Public support			
Grants	\$ -	786,610	786,610
Contributions	52,562	-	52,562
Contributions in kind	41,311	-	41,311
Fundraising	24,928	-	24,928
Interest & dividends	3,600	-	3,600
Other revenues	108	-	108
	<u>122,509</u>	<u>786,610</u>	<u>909,119</u>
Net assets released from donor restrictions	<u>779,696</u>	<u>(779,696)</u>	<u>-</u>
Total revenue and other support	<u>902,205</u>	<u>6,914</u>	<u>909,119</u>
<b><u>Expenses</u></b>			
Program services			
Independent living	722,461	-	722,461
Support services			
Management and general	76,897	-	76,897
Fundraising	11,740	-	11,740
Total expenses	<u>811,098</u>	<u>-</u>	<u>811,098</u>
Change in net assets	91,107	6,914	98,021
Net assets, beginning of year	<u>618,018</u>	<u>-</u>	<u>618,018</u>
Net assets, end of year	<u>\$ 709,125</u>	<u>6,914</u>	<u>716,039</u>

The accompanying notes are an integral part of the financial statements.

# Utah Independent Living Center, Inc.

## Statement of Functional Expenses

Year Ended September 30, 2006

	<b>Program Services</b>	<b>Supporting Services</b>		
	<b>Independent Living</b>	<b>Management and General</b>	<b>Fund Raising</b>	<b>Total</b>
Salary and wages	\$ 385,653	41,441		427,094
Payroll taxes and benefits	185,819	19,967	-	205,786
Travel	15,245	-	-	15,245
Staff training	2,138	-	-	2,138
Daily living / emergency	759	-	-	759
Program supplies	13,720	-	-	13,720
Consumable supplies	4,890	257	-	5,147
Contract services	-	8,205	-	8,205
Interpreter	5,425	-	-	5,425
Telephone	7,069	211	-	7,280
Printing and copying	4,969	262	-	5,230
Postage	4,107	216	-	4,323
Subscriptions	1,402	-	-	1,402
Association dues	2,187	-	-	2,187
Office equipment maintenance	6,142	183	-	6,325
Building fundraiser expense	-	-	10,094	10,094
Vehicle expense	6,290	-	-	6,290
Space costs	14,952	447	-	15,399
Building maintenance	7,360	220	-	7,580
Awareness projects	-	-	1,598	1,598
Office insurance	6,713	200	-	6,913
Vehicle insurance	4,847	-	-	4,847
Miscellaneous	-	-	48	48
<b>Total expenses before depreciation and in-kind expenses</b>	<b>679,686</b>	<b>71,609</b>	<b>11,740</b>	<b>763,035</b>
In-kind expenses	15,863	-	-	15,863
Depreciation	26,913	5,287	-	32,200
<b>Total expenses</b>	<b>\$ 722,461</b>	<b>76,897</b>	<b>11,740</b>	<b>811,098</b>

The accompanying notes are an integral part of the financial statements.

**Utah Independent Living Center, Inc.**  
**Statement of Cash Flows**  
**Year Ended September 30, 2006**

**Cash Flows from Operating Activities**

Decrease in net assets	\$ 98,021
Adjust to reconcile increase in net assets to net cash provided by operating activities	
Non-cash contributions	(25,448)
Depreciation	32,200
(Increase ) decrease in operating assets	
Accounts receivable	(4,440)
Other current receivable	2,273
Increase (decrease) in operating liabilities	
Accounts payable	(43,609)
Accrued liabilities	(15,215)
	<u>43,782</u>
Net cash provided by operating activities	<u>43,782</u>

**Cash Flows From Investing Activities**

Purchase of property and equipment	(38,127)
	<u>(38,127)</u>
Net cash used in investing activities	<u>(38,127)</u>
Net increase (decrease) in cash and cash equivalents	5,655

Cash and cash equivalents at beginning of year	<u>227,079</u>
Cash and cash equivalents at the end of year	<u><u>\$ 232,734</u></u>

Shown on balance sheet as

Cash and cash equivalents	\$ 86,021
Cash reserves - building fund	<u>146,713</u>
Total cash	<u><u>\$ 232,734</u></u>

The accompanying notes are an integral part of the financial statements.

**Utah Independent Living Center, Inc.**  
**Notes to Financial Statements**  
**September 30, 2006**

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**NOTE 1 - Summary of Significant Accounting Policies**

**Organization**

Utah Independent Living Center, Inc. (the Center) is a Utah not-for-profit corporation organized for the purpose of providing services, training and counseling to disabled persons.

**Fund Accounting**

The accompanying financial statements of the Center have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Net assets and revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Center and changes therein are classified and reported as follows:

*Unrestricted net assets* - Net assets that are not subject to donor-imposed stipulations.

*Temporarily restricted net assets* - Net assets subject to donor-imposed stipulations that may or will be met, either by actions of the Center and/or passage of time. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

*Permanently restricted net assets* - Net assets subject to donor-imposed stipulations that they be maintained permanently. Generally, the donors of these assets permit the organization to use all or part of the income earned on any related investments for general or specific purposes. At present, the Center had no permanently restricted net assets.

**Property and Equipment**

The policy of the Center is to capitalize all expenditures for equipment with a life greater than one year and cost in excess of \$1,000. Purchased property and equipment is recorded at cost and donated equipment is recorded at fair value at the date of contribution. Depreciation on equipment is computed using the straight-line method over the useful lives of the assets which range from three to seven years. Depreciation on real property improvements is computed using the straight-line method over a useful life of 15 years. Depreciation expense was \$32,200 for the year ended September 30, 2006.



**Utah Independent Living Center, Inc.**  
**Notes to Financial Statement - Continued**  
**September 30, 2006**

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**NOTE 1 - Summary of Significant Accounting Policies - continued**

**Funding Sources**

The Center is primarily funded by grants from Utah State Office of Education - Division of Rehabilitation Services, Federal Department of Education, the United Way, and contributions from private donors. All private contributions are considered to be available for unrestricted use unless specifically restricted by the donor.

State funding sources may, at their discretion, request reimbursement for expenses or return of funds, or both, if the Center fails to comply with the terms of the grants/contracts, and may discontinue future grants to the Center.

**In-Kind Contributions**

Contributions of service and supplies can be made to the Center by individuals and business organizations. Services contributed are recognized as in-kind contributions based on the hours of service received times a normal hourly rate for the service performed. The Center had no donated services that met SFAS 116 criteria.

Supplies contributed are recognized as in-kind contributions based on their fair market value. The Center received donated supplies of \$41,311 during the year ended September 30, 2006.

**Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**Cash and Cash Equivalents**

The Center considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents. Cash and cash equivalents for purposes of the statement of cash flows exclude endowment cash and cash equivalents.

**Investments**

The Center had no investments during the year.

**Utah Independent Living Center, Inc.**  
**Notes to Financial Statement - Continued**  
**September 30, 2006**

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**NOTE 1 - Summary of Significant Accounting Policies - continued**

**Income Taxes**

The Center is a nonprofit corporation and is exempt from income taxes under section 501 (c) (3) of the Internal Revenue Code.

**Functional Allocation of Expenses**

The cost of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

**NOTE 2 - Cash**

At September 30, 2006 the carrying amount of cash was \$232,734, with bank balances of \$292,923. The main depository institution where cash is held, is FDIC insured up to \$100,000. The balance at this bank was \$171,565 which leaves an uninsured portion of \$71,565 at September 30, 2006. The remaining bank balances were covered by the FDIC insurance.

**NOTE 3- Property & Equipment**

Property and equipment at September 30, 2006 consists of the following:

Land	\$ 187,067
Building & improvements	226,933
Furniture & fixtures	349,048
Transportation equipment	97,167
	<hr/> 860,215
Accumulated depreciation	<hr/> (461,868)
Property and equipment, net	<hr/> <hr/> \$ 398,347

**NOTE 4 - Temporarily Restricted Net Assets**

Temporarily restricted net assets are available for the following purposes:

Outreach	<hr/> <hr/> \$ 6,914
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The Center has no temporarily restricted net assets with a time restriction, or permanently restricted net assets.

**Utah Independent Living Center, Inc.**  
**Notes to Financial Statement - Continued**  
**September 30, 2006**

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**NOTE 5 - Retirement Plan**

The Center has made a tax-sheltered annuity plan available to employees which is administered by a third party. Employees may contribute a minimum of \$5 per month up to a maximum of 20 percent of their salary to the plan. The Center has made no contributions to the plan and has no obligation to make any contributions.

The Center established a Simplified Employee Pension Plan during the fiscal year ended September 30, 1990. The Center contributed 15% of each eligible employees wages to the plan. Contributions for the fiscal year ended September 30, 2006 were \$63,102. Future contributions to the plan will be made at the discretion of management with the approval of the Board of Directors.

**NOTE 6 - Risk Management**

The Center is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the Center carries commercial insurance.

**NOTE 7 - Major Funding Source**

The Center received 53% of its funding for the year from a grant from the Department of Education. Loss of this funding source would have a severe impact on the Center's operations and its ability to continue in existence without additional funding. Management anticipates a continuation of this funding.

**NOTE 8 - Grant Accounting**

Certain granting agencies require the Center to report using a regulatory basis of accounting. This represents a comprehensive basis of accounting which differs from generally accepted accounting principles. The regulatory basis of accounting differs from generally accepted accounting principles in the treatment of property and equipment and depreciation which are accounted for on a cash basis, and on the recognition of obligated funds.

**Utah Independent Living Center, Inc.**  
**Notes to Financial Statement - Continued**  
**September 30, 2006**

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**NOTE 8 - Grant Accounting - continued**

The total functional expenses for the year ended September 30, 2006 reflected under generally accepted accounting principles reconciles to total expenditures reflected using the regulatory basis of accounting as follows:

Total functional expenses - (GAAP basis)	\$       811,098
Capital expenditures	63,575
Depreciation	(32,200)
Encumbrances	<u>(1,988)</u>
Total functional expenses - Regulatory Basis	<u><u>\$       840,485</u></u>

**ADDITIONAL INFORMATION**

**(Regulatory Basis)**

# Ulrich & Associates, PC

Certified Public Accountants

## INDEPENDENT AUDITORS' REPORT ON ADDITIONAL INFORMATION

To the Board of Trustees of  
Utah Independent Living Center, Inc.

Our report on our audit of the basic financial statements of Utah Independent Living Center, Inc. for the year ended September 30, 2006 appears in the first section of this report. We conducted our audit in accordance with auditing standards generally accepted in the United States of America for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying additional information, prepared on a regulatory basis of accounting is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

*Ulrich & Associates, P.C.*

January 4, 2007

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**Statement of Revenues and Expenditures by Program  
(Regulatory Basis of Accounting)**

	Restricted				Unrestricted				
	Title VII	Title VII Part "B"	Title VII Community Integration	United Way/DSPD	Nursing Home Transition	Other	Total	Private Contributions	Total
<b>Revenues</b>									
Grants	\$ 415,699	270,477	42,508	25,331	9,906	22,689	786,610	-	786,610
Contributions	-	-	-	-	-	-	-	52,562	52,562
Fundraising	-	-	-	-	-	-	-	24,928	24,928
Other income	-	-	-	-	-	-	-	3,708	3,708
<b>In-kind contributions</b>	415,699	270,477	42,508	25,331	9,906	22,689	786,610	81,198	867,808
<b>Total revenues</b>	415,699	270,477	42,508	25,331	9,906	22,689	786,610	41,311	909,119
<b>Expenditures</b>									
Salary and wages	265,433	121,129	15,351	12,756	5,648	6,775	427,092	-	427,092
Payroll taxes and benefits	104,727	70,982	11,482	13,874	2,734	1,988	205,787	-	205,787
Travel	4,451	8,365	407	676	12	400	14,311	-	14,311
Staff training	198	555	-	1,385	-	-	2,138	-	2,138
Loan bank repair / emergency	-	-	-	-	-	11,196	11,196	-	11,196
Program supplies	2,354	1,429	1,445	860	9	-	6,097	-	6,097
Consumable supplies	2,740	1,884	774	36	160	-	5,594	-	5,594
Contractual services	-	8,039	-	167	-	-	8,206	-	8,206
Interpreter	2,475	2,570	120	-	-	460	5,625	-	5,625
Telephone	2,664	1,842	297	470	177	-	5,450	-	5,450
Printing and copying	1,735	869	1,019	107	-	-	3,730	-	3,730
Postage	1,397	2,520	119	184	103	-	4,323	-	4,323
Subscriptions	319	211	4	4	863	-	1,401	-	1,401
Association dues	1,004	1,005	-	126	51	-	2,186	-	2,186
Office equipment maintenance	2,929	2,877	520	-	-	-	6,326	-	6,326
Vehicle expense	4,993	4,521	32	-	-	-	9,546	-	9,546
Space costs	4,110	2,186	298	185	149	1,870	8,798	-	8,798
Building maintenance	2,760	21,288	9,609	678	-	-	34,335	15	34,350
Outstation expense	-	8,430	-	-	-	-	8,430	-	8,430
Office insurance	6,913	-	-	-	-	-	6,913	-	6,913
Vehicle insurance	4,497	-	-	350	-	-	4,847	-	4,847
Computer systems	-	3,145	747	1,212	-	-	5,104	-	5,104
Fundraising costs	-	-	-	-	-	-	-	11,676	11,676
Miscellaneous	-	-	-	-	-	-	-	48	48
<b>Total expenses before in-kind</b>	415,699	263,847	42,224	33,070	9,906	22,689	787,435	11,739	799,174
<b>In-kind expenses</b>	-	-	-	-	-	-	-	41,311	41,311
<b>Total expenses</b>	415,699	263,847	42,224	33,070	9,906	22,689	787,435	53,050	840,485
<b>Excess of revenues over expenditures</b>	\$ -	6,630	284	(7,739)	-	-	(825)	69,459	68,634

# Utah Independent Living Center, Inc.

## Statement of Revenues and Expenditures Compared to Budget (Regulatory Basis of Accounting)

### TITLE VII - PART C

Year Ended September 30, 2006

	<u>Approved Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable) Variance</u>
<b>Revenues</b>			
Grants	\$ 415,699	415,699	-
<b>Total revenues</b>	<u>415,699</u>	<u>415,699</u>	<u>-</u>
<b>Expenditures</b>			
Salary and wages	296,895	265,433	31,462
Payroll taxes and benefits	88,818	104,727	(15,909)
Travel	2,520	4,451	(1,931)
Staff training	605	198	407
Program supplies	1,569	2,354	(785)
Consumable supplies	2,264	2,740	(476)
Interpreter	962	2,475	(1,513)
Telephone	3,500	2,664	836
Printing and copying	737	1,735	(998)
Postage	925	1,397	(472)
Subscriptions	624	319	305
Association dues	1,584	1,004	580
Office equipment maintenance	1,441	2,929	(1,488)
Vehicle expense	1,640	4,993	(3,353)
Space costs	3,524	4,110	(586)
Building maintenance	283	2,760	(2,477)
Office insurance	3,338	6,913	(3,575)
Vehicle insurance	3,970	4,497	(527)
Computer systems	300	-	300
Miscellaneous	200	-	200
<b>Total expenses</b>	<u>415,699</u>	<u>415,699</u>	<u>-</u>
<b>Excess of revenues over     expenditures</b>	<u>\$ -</u>	<u>-</u>	<u>-</u>



# Utah Independent Living Center, Inc.

## Statement of Revenues and Expenditures Compared to Budget (Regulatory Basis of Accounting)

Grant Fiscal Year July 2006 - June 2007

TITLE VII - PART B (State and Federal)

Three months ended September 30, 2006

	<u>Approved Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable) Variance</u>
<b>Revenues</b>			
Grants	\$ 252,991	64,000	(188,991)
Total revenues	<u>252,991</u>	<u>64,000</u>	<u>(188,991)</u>
<b>Expenditures</b>			
Salary and wages	125,841	30,413	95,428
Payroll taxes and benefits	50,112	26,393	23,719
Travel	4,743	259	4,484
Staff training	2,300	-	2,300
Program supplies	2,457	279	2,178
Consumable supplies	2,070	17	2,053
Contractual services	12,000	-	12,000
Interpreter	3,350	540	2,810
Telephone	1,884	749	1,135
Printing and copying	1,327	389	938
Postage	650	-	650
Subscriptions	525	-	525
Association dues	600	36	564
Office equipment maintenance	1,475	-	1,475
Vehicle expense	1,717	774	943
Space costs	2,400	413	1,987
Building maintenance	18,770	11	18,759
Outstation expense	14,580	2,201	12,379
Office insurance	1,240	-	1,240
Vehicle insurance	3,450	-	3,450
Computer systems	1,500	1,526	(26)
Miscellaneous	-	-	-
Total expenses	<u>252,991</u>	<u>64,000</u>	<u>188,991</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>-</u>	<u>-</u>

# Utah Independent Living Center, Inc.

## Statement of Revenues and Expenditures Compared to Budget (Regulatory Basis of Accounting)

Grant Fiscal Year July 2005 - June 2006

TITLE VII - PART B (State and Federal)

Three months ended September 30, 2005 (A)

Nine months ended June 30, 2006 (B)

	Approved Budget	(A) Actual	(B) Actual	Total Expenditures	Favorable (Unfavorable) Variance
<b>Revenues</b>					
Grants	\$ 248,387	44,260	204,127	248,387	-
<b>Total revenues</b>	<b>248,387</b>	<b>44,260</b>	<b>204,127</b>	<b>248,387</b>	<b>-</b>
<b>Expenditures</b>					
Salary and wages	131,687	14,869	90,716	105,585	26,102
Payroll taxes and benefits	52,625	15,645	44,589	60,234	(7,609)
Travel	4,370	54	8,105	8,159	(3,789)
Staff training	2,300	-	555	555	1,745
Program supplies	2,854	363	1,149	1,512	1,342
Consumable supplies	2,500	514	1,867	2,381	119
Contractual services	6,000	-	12,000	12,000	(6,000)
Interpreter	1,650	360	2,030	2,390	(740)
Telephone	1,200	62	1,094	1,156	44
Printing and copying	1,502	357	869	1,226	276
Postage	800	351	2,131	2,482	(1,682)
Subscriptions	612	-	211	211	401
Association dues	600	851	968	1,819	(1,219)
Office equipment maintenance	2,200	-	2,877	2,877	(677)
Vehicle expense	1,717	403	3,747	4,150	(2,433)
Space costs	2,400	414	1,773	2,187	213
Building maintenance	14,900	295	21,244	21,539	(6,639)
Outstation expense	12,180	2,932	6,230	9,162	3,018
Office insurance	1,240	3,240	-	3,240	(2,000)
Vehicle insurance	2,550	3,550	-	3,550	(1,000)
Computer systems	2,400	-	1,619	1,619	781
Miscellaneous	100	-	353	353	(253)
<b>Total expenses</b>	<b>248,387</b>	<b>44,260</b>	<b>204,127</b>	<b>248,387</b>	<b>-</b>
<b>Excess of revenues over expenditures</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Utah Independent Living Center, Inc.

## Statement of Revenues and Expenditures Compared to Budget (Regulatory Basis of Accounting)

Grant Fiscal Year July 2006 - June 2007

### PART B - COMMUNITY INTEGRATION

Three months ended September 30, 2006

	Approved Budget	Actual	Favorable (Unfavorable) Variance
<b>Revenues</b>			
Grants	\$ 36,400	8,210	(28,190)
Total revenues	36,400	8,210	(28,190)
<b>Expenditures</b>			
Salary and wages	11,086	3,934	7,152
Payroll taxes and benefits	8,491	3,554	4,937
Travel	591	38	553
Program supplies	1,735	221	1,514
Consumable supplies	791	-	791
Interpreter	120	-	120
Telephone	184	177	7
Printing and copying	2,420	-	2,420
Postage	119	103	16
Subscriptions	116	-	116
Office equipment maintenance	2,000	-	2,000
Vehicle expense	100	32	68
Space costs	240	139	101
Building maintenance	7,357	12	7,345
Office insurance	50	-	50
Computer systems	1,000	-	1,000
Total expenses	36,400	8,210	28,190
Excess of revenues over expenditures	\$ -	-	-

**Utah Independent Living Center, Inc.**  
**Statement of Revenues and Expenditures Compared to Budget**  
**(Regulatory Basis of Accounting)**

**Grant Fiscal Year July 2005 - June 2006**

**PART B - COMMUNITY INTEGRATION**

**Three months ended September 30, 2005 (A)**  
**Nine months ended June 30, 2006 (B)**

	<b>Approved Budget</b>	<b>(A) Actual Expenditures</b>	<b>(B) Actual Expenditures</b>	<b>Total Expenditures</b>	<b>Favorable (Unfavorable) Variance</b>
<b>Revenues</b>					
Grants	\$ 36,400	2,387	34,013	36,400	-
<b>Total revenues</b>	<b>36,400</b>	<b>2,387</b>	<b>34,013</b>	<b>36,400</b>	<b>-</b>
<b>Expenditures</b>					
Salary and wages	22,838	1,211	11,417	12,628	10,210
Payroll taxes and benefits	12,212	1,137	7,928	9,065	3,147
Travel	437	24	369	393	44
Program supplies	529	3	1,225	1,228	(699)
Consumable supplies	135	7	774	781	(646)
Interpreter	-	-	120	120	(120)
Telephone	73	-	120	120	(47)
Printing and copying	23	-	1,019	1,019	(996)
Postage	19	3	16	19	-
Subscriptions	32	-	4	4	28
Office equipment maintenance	-	-	520	520	(520)
Space costs	102	2	158	160	(58)
Building maintenance	-	-	9,328	9,328	(9,328)
Computer systems	-	-	747	747	(747)
Miscellaneous	-	-	268	268	(268)
<b>Total expenses</b>	<b>36,400</b>	<b>2,387</b>	<b>34,013</b>	<b>36,400</b>	<b>-</b>
<b>Excess of revenues over expenditures</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## **OTHER REPORTS**

# Ulrich & Associates, PC

Certified Public Accountants

## REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Trustees of  
Utah Independent Living Center, Inc.

We have audited the financial statements of Utah Independent Living Center, Inc. (a nonprofit organization) as of and for the year ended September 30, 2006, and have issued our report thereon dated January 4, 2007. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered Utah Independent Living Center, Inc.'s internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

### Compliance and Other Matters

As part of obtaining reasonable assurance about whether Utah Independent Living Center, Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

However, we noted certain matters that we reported to management of Utah Independent Living Center, Inc. in a separate letter dated January 4, 2007.

This report is intended solely for the information and use of the board of trustees, management, others within the organization and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Ulrich & Associates, P.C.*

January 4, 2007